

October, 2003
FORMS REPRODUCTION POLICY
STATE OF HAWAII, DEPARTMENT OF TAXATION

In order to be acceptable for filing purposes, reproductions of Hawaii's tax forms must meet the following conditions and requirements:

1. Forms must be reproductions of the complete original official form produced by wet offset or dry direct printing press, computer or laser printer, photocopying or other similar reproduction process.
2. Reproductions must be exact replicas of the official forms with respect to layout, data dots, shading, and content. No additional printing of text is allowed at the bottom of all forms. An exception will be allowed **for income tax schedules only (e.g., Schedule K-1), NOT for tax returns**, if the schedule is 2 pages and the 2nd page does not contain any data information. Printing "The 2nd page does not have any information" at the bottom of the 1st page of the schedule will be acceptable. Note: A superficial review of the form is done based upon the processing specifications of the form. It is assumed that there are no spelling errors, incorrect or missing words, missing lines, etc.
3. Included in item 11 are the forms that are used in the Department's remittance processing. See payment voucher forms marked with an asterisk (*).

All payment voucher forms must have OCR-readable fields. The ink must meet a minimum Print Contrast Signal (PCS) of .60 (as measured with a MacBeth reflectance meter using Filter C for optimum performance).

All payment voucher forms must have an OCR scan line which require the use of an OCR-A-10 BT, 12 pt., with kerning set to allocate 10 characters per inch. Every OCR scan line must be positioned as follows:

 - C Bottom of scan line must be located 0.5 inch from the bottom of the page.
 - C Left of scan line must be placed 0.5 inch from left side of the page.
 - C OCR scan bandwidth area must extend from the bottom of the page and with a height of 0.75 inch. The OCR scan bandwidth area is to be free of any print other than the OCR scan line itself, nor should there be any printing on the reverse side of this area.

Each payment voucher form must be printed on the felt side (the top side of the paper, usually recommended for best printing results).

Each payment voucher must be printed at the **bottom** of the page, one per page.

If the payment voucher form is two-sided, the information on the second side of the payment voucher form must be the same size as the first side of the payment voucher including the placement of the "detach here" cut line.

For more information refer to the current Remittance Voucher Specifications document.
4. Reproductions must be on paper of substantially the same weight (min. 20lb., max. 24lb.) and texture (long grain), and of a quality at least as good as that used in the official form.
5. Reproductions must have a high standard of legibility, both as to original form and as to filled-in information. The Director of Taxation reserves the right to reject any reproductions with poor legibility and withdraw the benefits of this policy from any process or individual which fails to meet these standards.
6. Reproductions must be of the same size as that of the official form, both as to the overall dimensions of the paper and the image reproduced thereon. Files downloaded from the Internet or other electronic media may appear shrunken when printed to your printer. If the degree of shrinkage is 5% or less, the Department will accept those forms.
7. The Director of Taxation does not undertake to approve or disapprove the specific equipment or process used in reproducing official forms, but requires only that the reproduced forms satisfy the stated conditions. It should be noted, however, that photostats do not meet all of the above conditions.
8. While it is preferred that both sides of the paper be used in making reproductions, resulting in the same page arrangement as that of the official form, only one side of the paper may be used.
9. Reproductions of forms may be made after insertion of the tax computations and other required information; however, all signatures on forms to be filed with the State Tax Collector must be original signatures, affixed subsequent to the reproduction process.
10. If reproductions have crucial inconsistencies with the official version and as a result the tax return cannot be processed, the tax return will be sent back directly to the taxpayer. The taxpayer will be informed that his/her tax return is unprocessable and he/she must resubmit the tax return using a reproduction version consistent with the official version.

11. The following reproductions or facsimiles must be submitted for approval by the Director of Taxation:

! N-1*	Individual Declaration of Estimated Tax
! N-3*	Corporation Declaration of Estimated Tax
! N-4	Statement of Withholding for a Nonresident Shareholder of an S Corporation
! N-5*	Declaration of Estimated Tax for Estates and Trusts
! N-11	Individual Income Tax Return (Resident Filing Federal Return for the Calendar Year)
! Sch. CR	Schedule of Tax Credits
! N-12	Individual Income Tax Return (Resident Not Filing Federal Return)
! N-13	Individual Income Tax Return (Resident Short Form)
! N-15	Individual Income Tax Return (Nonresident and Part-Year Resident)
! N-20	Partnership Tax Return
! N-20 (Sch O&P)	Schedules O and P (Form N-20) Allocation and Apportionment of Income
! N-30	Corporation Income Tax Return
! Sch. O (N-30)	Allocation and Apportionment of Income
! Sch. P (N-30)	Apportionment Formula
! N-30X	Amended Corporation Income Tax Return
! N-35	S Corporation Income Tax Return
! N-40	Fiduciary Income Tax Return
! N-70NP	Exempt Organization Business Income Tax Return
! N-100*	Application for Automatic Extension of Time to File Hawaii Return for Partnership, Trust or REMIC
! N-100A	Application for Additional Extension of Time to File Hawaii Return for a Partnership, Trust, or REMIC
! N-101A*	Application for Automatic Extension of Time for Filing Hawaii Individual Income Tax Return
! N-101B	Application for Additional Extension of Time for Filing Hawaii Individual Income Tax Return
! N-188X	Amended Individual Income Tax Return
! N-200V*	Individual Income Tax Payment Voucher
! N-201V*	Business Income Tax Payment Voucher
! N-288A	Statement of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests
! N-288C	Application for Tentative Refund of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests
! N-301*	Application for Automatic Extension of Time to File Hawaii Corporation Income Tax Return
! N-310	Multistate Tax Compact Short Form Return
! BB-1	State of Hawaii Basic Business Application
! BB-1X	State of Hawaii Basic Business Amended Application
! D-37	Notice of Mortgage, Pledge, or Purchase
! F-1	Franchise Tax Return, Banks, Other Financial Corporations, and Small Business Investments Companies
! G-45	General Excise/Use Tax Return
! G-49	Annual Return & Reconciliation General Excise/Use Tax Return
! G-54	Amended Periodic General Excise/Use Tax Return
! G-55	Amended Annual Return & Reconciliation General Excise/Use Tax Return
! GEW-TA-RV-1	Notification of Cancellation of General Excise, Withholding, Transient Accommodations, or Rental Motor Vehicle and Tour Vehicle Accounts
! GEW-TA-RV-2	Change of Address Form
! GEW-TA-RV-5	General Excise/Use, Employer's Withholding, Transient Accommodations and Rental Motor Vehicle & Tour Vehicle Surcharge Application Changes
! HW-3	Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld from Wages
! HW-14	Withholding Tax Return
! HW-20	Amended Periodic Withholding Tax Return
! HW-23	Amended Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld from Wages
! RV-2	Rental Motor Vehicle and Tour Vehicle Surcharge Tax Return
! RV-3	Rental Motor Vehicle and Tour Vehicle Surcharge Tax Annual Return & Reconciliation
! Dual Rate RV-3	Rental Motor Vehicle and Tour Vehicle Surcharge Tax Annual Return & Reconciliation
! RV-5	Amended Rental Motor Vehicle and Tour Vehicle Surcharge Tax Return
! RV-6	Amended Rental Motor Vehicle and Tour Vehicle Surcharge Tax Annual Return & Reconciliation
! Dual Rate RV-6	Amended Rental Motor Vehicle and Tour Vehicle Surcharge Tax Annual Return & Reconciliation
! TA-1	Transient Accommodations Tax Return
! TA-2	Transient Accommodations Tax Annual Return & Reconciliation
! Dual Rate TA-2	Transient Accommodations Tax Annual Return & Reconciliation
! TA-11	Amended Periodic Transient Accommodations Tax Return
! TA-12	Amended Transient Accommodations Tax Annual Return & Reconciliation
! Dual Rate TA-12	Amended Transient Accommodations Tax Annual Return & Reconciliation
! VP-1*	Tax Payment Voucher